

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

P.O. Box 419064, Rancho Cordova, CA 95741-9064



May 10, 2005

CSS LETTER: 05-14

ALL IV-D DIRECTORS
ALL COUNTY ADMINISTRATIVE OFFICERS
ALL BOARDS OF SUPERVISOR

Reason for this Transmittal

- ☐ State Law or Regulation Change
- ☐ Federal Law or Regulation Change
- ☐ Court Order or Settlement Change
- ☐ Clarification requested by One or More Counties
- ☒ Initiated by DCSS

SUBJECT: COUNTY FUNDS DETAIL SURVEY

Thank you for your cooperation in completing and submitting the Child Support Trust Funds Data Collection Surveys per the CSS 04-34 letter dated December 30, 2004. These completed surveys have helped the Department of Child Support Services (DCSS) establish a baseline of child support fund information, which will prove invaluable throughout the State Disbursement Unit (SDU) transition process.

Now that a baseline has been established, the next step in the implementation of the California State Disbursement Unit (SDU) will be to gather detailed information about the Child Support Funds at the Local Child Support Agency (LCSA) level. To accomplish this, each LCSA must complete and return the attached Child Support Trust Fund Detail Fund Reconciliation Survey for the month of April 2005. It is imperative that every LCSA is performing monthly reconciliations of its funds/accounts. An electronic copy (Excel) of this survey may be obtained from Stephen Fullenwider at stephen.fullenwider@dcss.ca.gov.

These reconciliation guidelines were not developed specifically for the three LCSAs that are on ARS (ACES Replacement System). To ensure ARS LCSAs meet the desired reconciliation results that DCSS and Child Support Director's Association (CSDA) seek, the ARS counties need to review and complete the attached Child Support Trust Fund Detail Reconciliation Survey or complete and submit an ARS reconciliation form, which will provide the same detailed information.

DCSS is aware of and sensitive to the staff resources that must be dedicated to these processes. However, DCSS needs a timely completion and submission of the County Funds Detail Survey. The continued input and cooperation from all stakeholders, including the LCSA Directors and the County Auditor Controllers, is essential to the success of this transition and eventual transfer of child support funds to the State.

Please complete and return the attached County Funds Detail Survey or an electronic version no later than July 1, 2005.

Send completed surveys to:

Stephen Fullenwider
Department of Child Support Services
CCSAS Fiscal Support Branch
P.O. Box 419064 - MS 23
Rancho Cordova, California 95741-9064

Any comments and/or questions regarding this process may be directed to Stephen Fullenwider, CCSAS Fiscal Support Branch, at (916) 464-5365 or via e-mail at stephen.fullenwider@dcss.ca.gov.

Sincerely,

original signed by

DIANNE KOELZER
CCSAS Project Leader

Attachment

cc: All County Auditor Controllers

County Funds Detail Survey

This Survey consists of a Detailed Fund Reconciliation, Receivables Aging, Receivables Stratification and a Warrants Payable Reconciliation.¹

Please complete this survey for April 2005.

Please complete as much of this survey as possible and provide notes, comments and other important information about the Fund(s)

For ARS Counties, please complete as much of this reconciliation as possible or submit a similar ARS Fund reconciliation report.

Please complete and return this file on or before July 1, 2005

¹ Four additional worksheets/tabs are included with sample data

For CASES Counties ¹

**CHILD SUPPORT TRUST FUND
DETAIL RECONCILIATION SURVEY**

Month/Year: _____
 County: _____
 Fund #: _____
 Fund Name: _____

TRUST FUND SUMMARY		
Account #	Account Description	Amount
	Cash & Cash Clearing	
	A/R - NSF	
	A/R - Misapplication/Misc	
	A/R - Negative Tax	
	Due From Other Funds	
	Due From Other Govt Agency - Fedl/State Govt	
Total Assets		
	Accounts Payable	
	Warrants Payable	
	Undistributed Collections	
	Due to Other Funds	
	Due to Other Governments	
	Fund Balance	
	Receipts	
	Disbursements	
Total Liabilities & Equity		
Difference		

RECONCILIATION OF TRUST FUND		
Fund Balance		
Receipts		
Disbursements		
Adjusted Fund Balance or Cash		
Journal Entry in Transit to Trust Fund	Deposits	
	Warrant Issues/Cancellations	
	A/R - NSF	
	A/R - Misapplication	
	A/R - Negative Tax	
	A/R - Tax Advance	
Due to/from Other Fund	Cost & Fees due General/CS Fund (genetic testing, etc.)	
	Other Funds due General/CS Fund (not support)	
	Pending Escheatment due General/CS Fund	
	IRS Fees due from General/CS Fund	
	4K/5K Collections due IV-A	
Due other Agencies	Funds due Other Agencies (not the County IV-A)	
Welfare Distribution	Due State for CS35 (net of pending disbursements/timing differences)	
Undistributed Collections	Exception List	
	Prepaid List	
	Batches in Process (deposit in Trust Fund not in CASES)	
Pending Adjustments in CASES	Warrant Cancellations in Trust Fund not recorded in CASES	
Other (Explain)		
Unreconciled Difference		

¹ For ARS Counties, please complete as much of this reconciliation as possible or submit a similar ARS Fund reconciliation report.

** See Sample Fund Recon tab for sample of this worksheet with data

Comments:

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Blue = Calculated field or copied from another cell/worksheet

Green = Check field to confirm formulas balance

Red = Instructions and notes

Aging of Receivables

As of:

Trust Fund/Acct (Name & Number)	Type	Total (\$)	1 - 60 Days		61 - 120 Days		121 - 180 Days		> 180 Days	
			#	\$	#	\$	#	\$	#	\$
Totals										

* Please complete as much of this table as possible.
** See Sample Receivables Aging tab for sample with data

Comments:

Blue = Calculated field or copied from another cell/worksheet
Green = Check field to confirm formulas balance
Red = Instructions and notes

County of
Department of Child Support Services

Stratification of Total Receivables
(by dollar amount)

As of:

Amount	#	Notes
< \$50		
\$51 - \$100		
\$101 - \$500		
\$501 - \$1000		
> \$1000		
Total Receivables:		

* *Please complete this table if possible*

** See Sample Receivables Size tab for sample with data

Comments:

Blue = Calculated field or copied from another cell/worksheet

Green = Check field to confirm formulas balance

Red = Instructions and Notes

Warrant Payable Summary Reconciliation

Reconciliation of Trust Fund to ARS or CASES (Part A) ²			
Per Trust Fund			
Beginning Balance (From previous month end)			
Warrants Issued			
Warrants Cancelled			
Warrants Paid			
Misc ¹			
Ending Balance Per Trust Fund			
Per ARS or CASES			
Beginning Balance (From previous month end)			
Warrants Issued			
Warrants Cancelled			
Warrants Paid			
Misc ¹			
Ending Balance Per CASES			
Difference (Before Reconciling Items)			
Reconciling Adjustments:			
Warrant Issues:			
Warrant Issues in ARS/CASES not recorded in Trust Fund			
Warrant Issues recorded in Trust Fund; Issued in ARS/CASES prior month			
Warrant Issues incorrectly recorded in Trust Fund			
Warrant Cancellations:			
ARS/CASES Warrant Cancellations not recorded in Trust Fund			
Warrant Cancellations recorded in Trust Fund; Cancelled in ARS/CASES prior month			
Warrant Cancellations incorrectly recorded in Trust Fund			
Miscellaneous Adjustments¹: (may be + or -)			
1)			
2)			
3)			
Total Reconciling Adjustments:			
Reconciled Difference (Must be zero \$0.00):			
Trust Fund to Auditor Controller/Bank (Part B)²			
Per Trust Fund			
Warrants Payable Ending Balance from Trust Fund			
+/- Adjustments ¹			
Per Auditor Controller(A/C)-- Bank			
Ending Balance from A/C-- Bank			
+/- Adjustments ¹			
Difference (Must be Zero \$0.00)			

Trust Fund to Auditor Controller/Bank (Part C)²**Miscellaneous Info¹:**[illegible]

Blue = Calculated field or copied from another cell/worksheet

Green = Check field to confirm formulas balance

Red = Instructions and Notes

¹ Provide explanation for miscellaneous items below:

0.00

² This Worksheet consists of Parts A, B, and C.

0.00

SAMPLE

For CASES Counties

CHILD SUPPORT TRUST FUND DETAIL RECONCILIATION SURVEY

County: **Sample County LCSA**Month/Year: **April 2005**Fund #: **1234**Fund Name: **Regular Collections & Disbursements**

TRUST FUND SUMMARY		
Account #	Account Description	Amount
1000000/11	Cash & Cash Clearing	5,100,000.00
1120230	A/R - NSF	52,000.00
1120380	A/R - Misapplication/Misc	15,000.00
1120390	A/R - Negative Tax	50,000.00
1121530	Due From Other Funds	0.00
1132070	Due From Other Govt Agency - Fed/State Govt	0.00
Total Assets		5,217,000.00
2100000,10	Accounts Payable	0.00
2100610	Warrants Payable	(2,800,000.00)
2220810	Undistributed Collections	0.00
2350700	Due to Other Funds	0.00
2360500	Due to Other Governments	0.00
3400000	Fund Balance	(415,000.00)
4980010	Receipts	(50,700,000.00)
5800010	Disbursements	48,100,000.00
Total Liabilities & Equity		(5,815,000.00)
Difference		(598,000.00)

RECONCILIATION OF TRUST FUND		
Fund Balance		415,000.00
Receipts		50,700,000.00
Disbursements		(48,100,000.00)
Adjusted Fund Balance or Cash		3,015,000.00
Journal Entry in Transit to Trust Fund	Deposits	912,500.00
	Warrant Issues/Cancellations	0.00
	A/R - NSF	(29,000.00)
	A/R - Misapplication	3,000.00
	A/R - Negative Tax	(1,300.00)
	A/R - Tax Advance	0.00
Due to/from Other Fund	Cost & Fees due General/CS Fund (genetic testing, etc.)	1,000.00
	Other Funds due General/CS Fund (not support)	(46,000.00)
	Pending Escheatment due General/CS Fund	(15,500.00)
	IRS Fees due from General/CS Fund	300.00
	4K/5K Collections due IV-A	0.00
Due other Agencies Welfare Distribution	Funds due Other Agencies (not the County IV-A)	(9,500.00)
Undistributed Collections	Due State for CS35 (net of pending disbursements/timing differences)	(2,500,000.00)
	Exception List	(670,000.00)
	Prepaid List	(28,000.00)
Pending Adjustments in CASES	Batches in Process (deposit in Trust Fund; not in CASES)	(630,000.00)
	Warrant Cancellations in Trust Fund not recorded in CASES	(2,500.00)
Other (Explain)		
Unreconciled Difference		0.00

			1 - 60 Days		61 - 120 Days		121 - 180 Days		> 180 Days	
Trust Fund/Acct (Name & Number)	Type	Total (\$)	#	\$	#	\$	#	\$	#	\$
Sample Data 1	NSF	101,000	250	51,000	100	31,000	20	12,000	10	7,000
Sample Data 2	Misapplication	25,000	100	15,000	25	9,000	0	1,000	0	0
Totals		126,000	350	66,000	125	40,000	30	13,000	20	7,000

SAMPLE

Stratification of Receivables (by dollar amount)

As of

April 30, 2005

Amount	#	Notes
< \$50	220	
\$51 - \$100	170	
\$101 - \$500	40	
\$501 - \$1000	20	
> \$1000	10	
Total Receivables	400	

Warrant Payable Summary Reconciliation

Reconciliation of Trust Fund to ARS or CASES (Part A)²			
Per Trust Fund			
Beginning Balance (From previous month end)	2000.00		
Warrants Issued	500.00		
Warrants Cancelled	50.00		
Warrants Paid	250.00		
Misc ¹	50.00		
Ending Balance Per Trust Fund		2850.00	
Per ARS or CASES			
Beginning Balance (From previous month end)	1000.00		
Warrants Issued	900.00		
Warrants Cancelled	75.00		
Warrants Paid	500.00		
Misc ¹	75.00		
Ending Balance Per CASES		2550.00	
Difference			300.00
Reconciling Adjustments:			
Warrant Issues:			
Warrant Issues in ARS/CASES not recorded in Trust Fund	400.00		
Warrant Issues recorded in Trust Fund; Issued in ARS/CASES prior month	(350.00)		
Warrant Issues incorrectly recorded in Trust Fund	50.00		
Warrant Cancellations:			
ARS/CASES Warrant Cancellations not recorded in Trust Fund	(50.00)		
Warrant Cancellations recorded in Trust Fund; Cancelled in ARS/CASES prior month	50.00		
Warrant Cancellations incorrectly recorded in Trust Fund	(300.00)		
Miscellaneous Adjustments¹: (may be + or -)			
1)	(100.00)		
2)			
3)			
Total Reconciling Adjustments:		(300.00)	
Reconciled Difference (Must be zero \$0.00):			0.00
Trust Fund to Auditor Controller/Bank (Part B)²			
Per Trust Fund			
Warrants Payable Ending Balance from Trust Fund	2850.00		
+/- Adjustments ¹	550.00		
	25.00		
	25.00		
Per Auditor Controller(A/C)-- Bank			
Ending Balance from A/C-- Bank	3250.00		
+/- Adjustments ¹	150.00		
	50.00		
Difference (Must be Zero \$0.00):			0.00

Trust Fund to Auditor Controller/Bank (Part C)²

Miscellaneous Info¹:

SAMPLE

Blue = Calculated field or copied from another cell/worksheet

Green = Check field to confirm formulas balance

Red = Instructions

¹ Provide explanation for miscellaneous items below:

² This Worksheet consists of Parts A, B, and C.

